



Michigan Department of Licensing and Regulatory Affairs
Liquor Control Commission (MLCC)
Constitution Hall – 525 W. Allegan, Lansing, MI 48933
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**Excise Tax Reporting Information for Wholesaler Licensees
for Beer, Wine, and Mixed Spirit Drink**

FORMS TO SUBMIT:

LCC-3803 - Michigan Beer Tax Report

LCC-3890 - Michigan Wine Tax Report

LC-MW-891 - Michigan Mixed Spirit Drink Tax Report

LC-155 - Wholesaler Monthly Report of Purchases

FOR BEER reporting, if you choose to use the tax rate per ounce (0.0015877) that is listed on the tax report form instead of the different tax rates listed on the form, you must still show the individual pack size, the amount sold of the pack size, and then the conversion to ounces; then use the ounce tax rate to calculate the tax for each pack size.

FOR WINE reporting, you must show a breakdown of the different pack sizes and calculate the total liters for each pack size.

FOR MIXED SPIRIT DRINK reporting, you must show a breakdown of the different pack sizes and calculate the total liters for each pack size.

FOR ALL reporting:

- You must submit sales reports that are legible and in a large enough font size to be easily readable. Please submit licensee sales reports that are sortable or that are already sorted by size. The sales reports **MUST** match your tax reports. Reports that we cannot use will be returned to you and **MUST** be revised and resubmitted. Excel spreadsheets are preferred for the sales reports.
- When submitting your sales reports, do **NOT** report beer, wine, and mixed spirit drink on the same spreadsheet. Each sales report **MUST** be sent separately to the correct mailbox. Failure to submit the sales reports separately will result in them being returned to you for you to separate the product types.
- **FOR WINE** sales reports, you **MUST** separate the wine that is 16% or less alcohol by volume (ABV) from the wine over 16% ABV. Failure to do so will result in the report being sent back to you for you to separate the wine.
- Your sales report must show: Date of sale, invoice number, name and address of the customer, name and description of product, including the pack size and ABV (for wine), bottle/case quantity, and price.

- When sending in your tax payments, send a copy of each tax report and a SEPARATE check for each tax payment.
- **Cider** and **Mead** is reported as **WINE**
- **Malt based** products are reported as **BEER**.
- Do **NOT** report **BITTERS** on your tax report or other documents.
- Do **NOT** pay tax on wholesale to wholesale transactions. Tax is to be paid only on sales to RETAILER licensees.
- Non-alcoholic product should not be reported on your tax reports or documentation.
- Do **NOT** report sales from your purchases from Michigan microbreweries or Michigan wineries on your tax reports.
- If you have paid taxes on non-alcoholic product or on product from Michigan microbreweries or Michigan wineries since February 2015, you may request a credit using form LCMW-811 - Claim for Recovery of Beer, Mixed Spirit Drink, or Wine Taxes, which is located on our website. Upon verification, a credit letter will be issued to you.
- **EMAIL** your Wholesalers Monthly Report of Purchases along with your purchase invoices and sales reports to the appropriate mailbox listed below.
- Please remember if you do not distribute Beer or Wine or Mixed Spirits, you are still required to file a separate tax form in January of each year for each of these types of product.

If you have any questions regarding this information or to submit tax reports, please contact the MLCC Financial Management Division at the appropriate email address:

MLCCfinancebeertax@michigan.gov

MLCCfinancewinetax@michigan.gov

MLCCfinancemixedspirittax@michigan.gov

The Michigan Liquor Control Commission does not process or collect Michigan sales tax and cannot advise on sales tax related questions. All sales tax questions should be directed to the Michigan Department of Treasury at 517-636-6925.

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